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THE HON. DR. T. S. S. RAJAN :—" The Government have no objection in giving it provided they have the necessary quantity of manure at their disposal."

MR. PRESIDENT :—" He stresses on concessional rates."

THE HON. DR. T. S. S. RAJAN :—" Even, as it is, Government are afraid they will not be able to give the manure for the coupons they have already issued, and we do not know what we are going to get this year."

SRI C. N. MUTHURANGA MUDALIYAR :—" May I know whether there is any bonus at all for this year? "

THE HON. DR. T. S. S. RAJAN :—" The bonus given is for the year 1947–48."

SRI K. MANATHUNAINATHA DESIGAR :—" We do not know for which year the bonus was given, beyond the fact that it was issued for one Khariff year; I do not know whether it is for 1947–48. I am not referring to the current year. I do not know what a year means."

THE HON. DR. T. S. S. RAJAN :—" I am not concerned with what a ' year ' means. A year means twelve months; and the hon. Member knows that it means nothing more and nothing less. We do not know what we are going to get from the Government of India. As soon as a decision is reached it will be communicated to us."

Duties of the Assistant Commercial Tax Officers.

* 134 *Q.*—SRI B. BHIMA RAO : Will the Hon. the Minister for Finance be pleased to state—

(*a*) whether the Government have issued any instructions to the Assistant Commercial Tax Officers with regard to their duties and functions when they inspect shops and factories within the area of their jurisdiction, and if so, whether the Government intend to lay the instructions on the table of the House;

(*b*) whether the said officers have been passing over the defects without issuing necessary warnings in order to assess the merchants concerned to sales tax and levy heavy penalty from them; and

(*c*) whether the Government have expressed their disapproval in such cases and issued any warnings to the said officers?

THE HON. SRI B. GOPALA REDDI :—" (*a*) No.

" (*b*) No specific instances of the kind have been brought to the notice of the Government.

" (*c*) Does not arise."

SRI B. BHIMA RAO :—" Are Government aware that the Assistant Commercial Tax Officers, when they visit villages fine merchants for defects, and they do not issue any warning to the people concerned."

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THE HON. SRI B. GOPALA REDDI :—"The Assistant Commercial Tax Officers cannot be running schools for the merchants."

SRI B. BHIMA RAO :—"Not running schools, Sir. If they find any defect in the maintenance of accounts, is it not their duty to give them proper instructions first, instead of inflicting fines and penalties?"

THE HON. SRI B. GOPALA REDDI :—"People who come forward to do business should conform to rules under the Sales Tax Act. If they do not do so they are subject to penalties, and it is not the duty of the officers to give them warning."

• SRI B. BHIMA RAO :—"Is the Hon. Minister aware that the rules are not published in the regional language, Telugu and Kannada so far as the districts of Bellary and Anantapur are concerned, and we have to purchase the rules in English and translate them to the merchants in the local vernacular."

THE HON. SRI B. GOPALA REDDI :—"I will take the suggestion of the hon. Member. If they are not available in Telugu and Kannada, they will be made available, Sir."

SRI B. BHIMA RAO :—"Will the Hon. Minister enquire whether the rules are available in Telugu and Kannada?"

THE HON. SRI B. GOPALA REDDI :—"My information is they are available in the regional language. If they are not available they will be published in the regional language and made available to the merchants."

Action to be taken against merchants who go against rules.

* 135 *Q.*—SRI B. BHIMA RAO : Will the Hon. the Minister for Finance be pleased to state—

(*a*) whether the Government have issued any instructions to the Commercial Tax Officers to levy sales tax on merchants who have not strictly complied with the rules with regard to the date of submission of their returns or applications for the issue of necessary licences;

(*b*) whether the Government have made provision for the imposition of a nominal penalty in such cases; and

(*c*) if not, whether they propose to make such a provision in future?

THE HON. SRI B. GOPALA REDDI :—"(*a*) Where an exemption is granted subject to the condition that a licence is obtained or that a particular return is filed within the dates prescribed in the Act or in the rules, the assessing authority will be within his powers to levy sales tax if the returns or applications for licence are not filed within the dates prescribed. No instructions have been issued by the Government in the matter.